

## Exhibit 2

**OVERVIEW OF CITY OF SAN JOSE CLAIMS  
SUBJECT TO 113<sup>th</sup> OMNIBUS OBJECTION<sup>1</sup>**

<b>Initial Claims (Filed October 21, 2019)</b>				
<b>Claim Nos.</b>	<b>Underlying Period Covered</b>	<b>Debtor</b>	<b>UUT or FF<sup>2</sup></b>	<b>Alleged Basis of Claim<sup>3</sup></b>
77225, sub¶ A	4/1/2014 – 3/31/2017	Utility	UUT	Underpayment of UUT for <i>gas</i> customer billings (presumably based on exclusion from tax base of specific state and local surcharges)
77225, sub¶ B	4/1/2017 – 1/28/2019	Utility	UUT	Underpayment of UUT for <i>gas and electricity</i> customer billings (presumably based on exclusion from tax base of specific state and local surcharges)
77225, sub¶ C	4/1/2014 – 3/31/2017	Utility	UUT	Underpayment of UUT for <i>electricity</i> customer billings (presumably based on exclusion from tax base of state and local surcharges)
78534, sub¶ A-C	4/1/2014 – 1/28/2019	PG&E Corp.	UUT	Identical to three claims above against Utility (77225)
78745, ¶1(D)	4/1/2014 – 1/28/2019	Utility	UUT	Identical to three claims above vs. Utility (77225, sub¶ A-C), except tax priority not claimed
78623, ¶1(D)	4/1/2014 – 1/28/2019	PG&E Corp	UUT	Identical to claim vs. Utility immediately above (78745), except tax priority not claimed
<b>Late Claims (Filed June 5, 2020)</b>				
<b>Claim</b>	<b>Underlying Period Covered</b>	<b>Debtor</b>	<b>UUT or FF</b>	<b>Alleged Basis of Claim</b>
105681, Sub¶ A-C	Same as 77225, sub¶ A-C	Utility	UUT	Same as 77225, sub¶ A-C (but elements presented in different order)
105681, ¶¶ D-E	4/1/2014 – 10/31/2018	Utility	UUT	Alleged “assessment for under-reporting of gross charges (by improperly deducting CA <i>Climate Credits</i> )” from electricity and gas billings
105681, ¶¶ F-G	4/1/2014 – 10/31/2018	Utility	FF	Alleged “assessment for under-reporting gross charges (by improperly deducting CA <i>Climate Credits</i> )” from electricity and gas revenues
105680, sub¶ A-C	Same as 77225, sub¶ A-C	PG&E Corp	UUT	Same as 77225, subparagraphs A-C
105680, sub¶ D-E	Same as 105681, sub¶ D-E	PG&E Corp	UUT	Same as 105681, subparagraphs D-E
105680, sub¶ F-G	Same as 105681, sub¶ F-G	PG&E Corp	FF	Same as 105681, subparagraphs F-G

<sup>1</sup> PG&E presents this table of the City’s claims as filed, does not accept the City’s characterizations of the claims, and reserves the right to characterize the claims and define the issues differently.

<sup>2</sup> “UUT” = User Utility Tax; “FF” = Franchise Fees

<sup>3</sup> All claims seek tax priority under Bankruptcy Code §507(a)(8) except as otherwise noted.